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# H&S scene

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## Supercoach

Spring again, and another baseball season in which many an H&S dad undertakes to manage a Little League team. This year's coaches may want to ask Walter Bone of the Executive Office publications department for a few tips on managing a kids' team, because Walter's coaching record in football last fall is hard to beat.

In fact, Walter's midget football league team in Wantagh, Long Island, New York, went through an eight-game season undefeated, untied and unscored on. And it wasn't because the coach had cornered all the big, mean players, either. The teams in the town league are carefully balanced according to age (eight to ten years), weight (up to eighty-five pounds) and ability (determined by grading the previous season's performance or a complex tryout system for new boys). After the

teams are formed the coaches draw their team assignments by lot.

Asked for the secret of his coaching success, Walter modestly puts it all down to "getting the boys that like to hit." However, he put the team through seven weeks of pre-season practice, held three weekly workouts during the season, taught his boys about thirty plays and variations, and had his daughter shoot color movies of the games so the boys could see themselves in action.

Of course, Walter had one advantage over the opposing coaches, in having his team quarterback living in his own home during the season. Before and after it, too—because the team quarterback was his own son Tommy, age 10, whose running and passing accounted for 44 of the 105 points the team scored. □

## Help and hope for \$16

When Mrs. James Wilson ("Mac" to her friends) was watching television one evening, pictures of undernourished children flashed across the screen accompanying a plea to "adopt" one of them through Foster Parents Plan. "Sad little children always hit me," Mac said, "so I wrote for further information, and we decided to sign up."

For the past year and a half, Mac and her husband Jim, partner in the Newark office, have been contributing \$16 a month to the care and education of Adalberto Lima, an eight-year-old Brazilian boy. He stays with his family and all the members benefit from the Wilsons' help.

"They were all suffering from dysentery," Mac said. "The first thing Foster Parents Plan did was buy them a water purifier. Now the dysentery is cured, so at least they have a healthy child to assist. It's remarkable what they can do with that \$16 a month." The boy can go to school now (schooling isn't free in Brazil). He is adequately fed. Though the diet is wretched—mostly black beans and rice—they can now afford some fresh vegetables. And he is suitably dressed (formerly he had no shoes) and equipped with school supplies.

"Jim says the organization must have good control and be well administered to manage so well," Mac continued. Officials of Foster Parents Plan say the organization spends nearly three dollars of every four in direct aid to the children and their families. Aid is in the form of direct cash grants, household supplies and special programs. About 25 per cent of the total contributions are used for operating three offices (one each in the U.S., Canada and Australia), and administering and promoting the program. It has been in existence since 1937.

The organization accomplishes so much with so little because it buys locally, benefiting from a favorable rate of exchange and lower prices. In this way it saves shipping costs and eliminates chances for pilferage.

Officials at the New York City headquarters say, "You really rehabilitate a complete family when you adopt one child in it because all members qualify for medical and dental care, for household necessities like soap and cooking utensils, for counseling and guidance, and for special after-school educational programs."

The Wilsons, who have two grown children and a six-year-old of their own, hear from Adalberto every month. "His aunt writes the letters because he can only print his name. He was late starting school and the schools there aren't as good as ours. His aunt tells us about the things they've received, about the feast day celebrations they have and a little about their life. When he 'graduated' into the upper first grade, we heard *all* about that."

Foster Parents Plan officials say they will comply with any request that sponsors make when they send money for presents. Right now, more than 48,000 foster parents—individuals, families and groups—are aiding children in Latin America and Southeast Asia, "with gifts of help and hope," as the organization puts it.

If Mac Wilson has her way, that number will grow. "Everyone has to listen to me talk about this," she said, "because I'd like to see anyone who can afford it be a foster parent. The organization will tell you all about the plan."

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*The address for more information is Foster Parents Plan, Inc., 352 Park Avenue South, New York, N. Y. 10010.*

## Reverberations

During a break in a regional training meeting in Santa Barbara, H&S staffers heard some good piano pouring forth unfamiliar music. At the keyboard was Richard Boyer, sometime vocal sideman with the Carpenters, a popular singing group, and full-time staff accountant with the Orange County office. He was composing music by translating series of numbers into a song. In this case, the numbers were accounting data from the APT program he had just attended.

"Music is basically mathematics, a variation of intervals in numbers," Rich said. "If you read the numbers as intervals, then pick a key, you have a piece of music."

Well, sort of. One has to add in some creative intuition on the part of the composer, but Rich didn't go into that. He talked instead about his music education during his year at Cleveland State University, where he enrolled in an advanced music theory course. "Everything was over my head," he said. "The rest of the class had already had basic theory. But with help from the instructor and some of the students, I got a good grade—better, in fact, than some who'd been in the course all along. It was sort of like taking advanced accounting before accounting principles. You see the whole picture in advanced theory if you scramble and pick up the basics on your own."

Rich transferred to California State College at Long Beach as a sophomore, majored in accounting and minored in music. He also joined one of the campus choirs, where he met Karen and Richard Carpenter, who were students at Long Beach and are now the popular sister and brother vocal duo. Rich has performed with the Carpenters in live engagements by

providing some of the vocal background, which has become the Carpenters' trademark. They can provide their own background on records with multi-track recording, but they need an actual group in live performances.

Rich graduated from Long Beach in 1971, became certified and joined H&S the following spring. The Carpenters went on to concert tours and recording success. Rich stayed in touch with them and with music, even starting his own group to stay musically alert as well as to have an opportunity for public performances, which could foster practice development in his primary role as H&S accountant.

Before H&S becomes dubious about his dual life, members of the Firm might recall the American composer Charles Ives. He wanted to write serious music, which he knew wouldn't support him and his family. So he went into life insurance, starting with a five-dollar-a-week salary around the turn of the century, then founding his own enormously prosperous insurance agency, which by 1929 was writing \$48 million worth of new insurance in a single year. Ives did this while continuing to compose. Neither career interfered with the other. Ives himself said, "My work in music helped my business and work in business helped my music."

As an accountant, Rich said he had first sought to become a competent generalist and now would like to acquire some special knowledge in accounting for small business along with some expertise on taxes. Acquiring that new knowledge is not going to take all his study time, however. This term Rich has enrolled in theology courses at a



Congregationalist seminary with a view to becoming an ordained minister. He sees his potential ministry as outside, not instead of, his work as a CPA, as well as outside the traditional confines of the organized church.

"It would be a street ministry," he said. "Not streetcorner preaching"—he laughed—"but reaching people who normally wouldn't come in contact with the word of God. You would do it carefully, with a great deal of tact, not necessarily speaking about God at all, but just being helpful."

He will, quite naturally, use music as part of his "theology on a day-to-day basis." In keeping with his intervals-of-numbers theory, Rich said he had already copyrighted some compositions that he created from the reference numbers that run down the center of the page in the King James version of the Bible. "I put the numbers in sequences," he said, "and I was amazed at the way the music corresponded with the adjacent words."

He's trying to write a mass in hard and soft rock, sort of like *Superstar*, he said. It will probably contain, like other pieces of his, some of the full chords and minor keys characteristic of the music in his Serbian national heritage and Eastern Orthodox religious upbringing.

Yet, like the soft rock music he seems to like best, Rich comes across as easy-listening and harmonic, not intense and erratic like hard rock. And while his theme song may be contemporary sound, his text, he said, is "that ageless and rather good advice from the apostle Matthew: 'Let your light shine before you in the sight of men. Let them see the good things you do and praise your Father in Heaven.'"

#### **Acquisitions, deductible and nondeductible**

There is a strong rumor out of the Miami office that Henry Forer, partner in charge of tax work, is holding special tax planning sessions for H&S people.

The need became obvious when tax principal Tom Finan and his wife Karen became parents of a son, Derek Robert, on January 4, missing the 1972 personal deduction deadline by less than 100 hours. Only the day before, on January 3, Richard Flury of the audit staff announced that his wife Betty Jean had just presented him with a son, Paul Christopher. And not long afterward audit staffman Alan Nichols and his wife Sue were joined by their new, nondeductible son, Matthew Alan.

A further rumor holds that Juan Galan, Jr., MAS consultant in Miami, was excused from Henry Forer's tax planning sessions. He and his wife Martha became parents, prematurely, of Mercedes Maria four days before Christmas. Mother, father and deductible Mercedes Maria are doing well. □

#### **Education in TV**

When educational TV went slightly commercial in Cleveland, H&S staffers had a chance for an education in television. WVIZ, a noncommercial UHF station, recently televised a week-long auction to raise money for programming. To keep tabs on bids and sales, the station needed accounting help. Sue Adams, a volunteer worker at WVIZ, asked her husband, Allyn, a principal at H&S, for assistance. Allyn turned to his Cleveland colleagues—staff accountants, secretaries, seniors, principals, partners and spouses—who responded with expertise and enthusiasm.

Working in shifts from 4 p.m. till midnight during the week and well into the morning on the weekend, H&S volunteers manned statistics tables, shuffled merchandise in the warehouse and answered phones. Their efforts and the work of other volunteers brought the station \$182,602, the enormous good will that derives from any cooperative effort, and assurance that the good programs would be continued.

WVIZ began televising auctions five years ago. The idea began with public television in San Francisco and inspired about thirty educational stations around the country to go on the air once a year offering goods and services donated by local merchants. Home viewers bid on the items and provide the revenue the stations need to maintain community-service and cultural broadcasts during prime evening hours.

At WVIZ a force of "go-getters," all volunteers, canvassed Cleveland merchants for donations. They accumulated items whose estimated retail value was nearly \$225,000. The items and their value were shown on the screen so viewers could phone in bids. When the bid price approached the retail value or the action waned, the article was sold to the highest bidder, who in many cases got a genuine bargain. A chinchilla

cape, for example, went for about 20 per cent below its retail value.

The auction was aired for a total of seventy hours. During that time, H&S workers had a front row seat for watching the controlled pandemonium that happens in a television studio when three large cameras and hundreds of feet of cable have to be trucked or dollied among a crowd of volunteers. Inevitably, some of the H&S people showed up on the home screen, squinting through the lights at bidding boards, totaling figures or reaching for a restorative bowl of chili. One H&S secretary showed up intentionally. Lynn Nichols was pressed into service to model the chinchilla cape.

Some worked far off-camera. Senior assistant Paul Becka carted merchandise from studio to warehouse to dock, where winning bidders claimed their purchases. So did staff accountant Bob Elliston, who had neither planned nor dressed to be a stevedore. But when he was misdirected to the warehouse, he worked an entire shift there.

H&S people even helped from home. Partner Al Swormstedt made the top bid on a color TV set. Others placed bids without success but had the salutary effect of raising prices to the station's benefit.

For the finale, when the attractive, high-priced "Sunday specials" were offered, all workers dressed in formal clothes. The gala touch and the cumulative effect of the week-long build-up kept the auction running till 3:15 Monday morning, when everything was sold. By that hour, senior Dick Fasenmyer had put in eight hours at the studio and was rewarded for his labors by being able to hand over the final sales figure for the triumphant announcement on the air.

When it was all over, station officials wrote to H&S: "We extend our gratitude to all the employees

at Haskins & Sells who cooperated in our organized confusion. We hope they had fun with the auction and might consider coming back next year, for their professional talents were of great help to us."

Lynn Nichols said, "Cleveland office members and their wives agreed unanimously it was great fun working on the auction and having the chance to see what went on in television. Besides, we were happy about the financial results that will ensure another season of high-quality public television production in Cleveland." □

## Speaking of food

Reading about food (as in *H&S Reports*, Winter 1973) whets appetites and sparks interest even among less than enthusiastic cooks. Mary Helen Schwyn, wife of Charles, a partner in San Francisco, disclaims any ambitions to be a culinary artist but says, "Living in Italy broadened my appreciation of food." She offers some observations and a recipe, which belongs among the movable feasts offered earlier.

Shopping for food in Italy was an adventure, she told *H&S Reports*. Fresh poultry came complete with head, feet and entrails. Luckily my 12-year-old son loved cleaning them and looked forward to that weekly chore." The availability of good veal in Italy helped make up for the lack of good beef there. For U.S. cooks, veal can expand the repertory. Here is one fast-cooking suggestion:

## Mary Helen Schwyn's Costoletta alla Bolognese (Bolognese Cutlet)

6 veal cutlets    1 egg  
bread crumbs    ½ cup butter  
6 slices prosciutto (Italian ham)  
½ cup grated parmesan cheese  
tomato sauce (optional)

Select generous size cutlets of medium thickness and regular shape. Dip them in egg and bread crumbs, and sauté in sufficient butter until well browned on both sides. Place on each cutlet a thin slice of the ham, trimmed to the shape of the cutlet, and cover each with several spoonfuls of grated parmesan. Cook over low heat or in 350° oven for 10 minutes, until cheese melts thoroughly.

These cutlets are often served in Bologna with a teaspoon of tomato sauce (or ketchup) as a garnish in the center of the melted cheese. Away from Bologna, a slice of mild cheese, such as fontina, is often substituted for the parmesan. □